

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS):  
GENERAL MEETING FOR SCOTLAND**

***(Scottish Charity Number SC 012281)***

**Report for the year ended 31<sup>st</sup> December 2020**

**OFFICE BEARERS**

During 2020:

Elizabeth Allen (Clerk)  
Nicola Maharg (Assistant Clerk)  
Nigel Dower (Treasurer)  
Pamela Brunt (Assistant Treasurer)

At the time of the report:

Elizabeth Allen (Clerk)  
Nicola Maharg (Assistant Clerk)  
Nigel Dower (Treasurer)  
Pamela Brunt (Assistant Treasurer)

**ADMINISTRATOR AND PRINCIPAL OFFICE**

During 2020 and at the time of the report:

Sue Proudlove,  
Edinburgh Quaker Meeting House,  
7, Victoria Terrace, Edinburgh, EH1 2JL  
Telephone           0131 225 4825  
Email                ScotFriends@gmail.com  
Website             www.quakerscotland.org

**INDEPENDENT EXAMINER OF THE ACCOUNTS**

Gordon MacKay,  
90 Hammerfield Avenue,  
Aberdeen AB10 7FE.

**BANKERS**

The Co-operative Bank  
Triodos Bank  
Bank of Scotland (until January 2020)

**TRUSTEES**

During 2020 and at the time of signing of this report:

Catherine Brown  
Martin Burnell  
Nigel Dower  
Michael Hutchinson  
Derek McLean

During 2020:

Jacqueline Noltingk (until March 2021)  
At the time of the report:

Margaret Mortimer (from March 2021)

NOTE 1: *This report has been prepared in accordance with the requirements of the Office of the Scottish Charity Regulator (OSCR).*

NOTE 2: *In this report "the General Meeting" means General Meeting for Scotland, "the Society" means the Religious Society of Friends (Quakers) and "the Yearly Meeting" means the Yearly Meeting of the Society in Britain (Britain Yearly Meeting). "Attenders" are persons who are associated with a Local Meeting for Worship, but who are not in formal membership of the Society.*

## 1. The Organisation of the General Meeting

The General Meeting is a constituent part of Britain Yearly Meeting which is the governing body of the Religious Society of Friends in Britain. The Membership of the General Meeting consists of those having Membership in the four Scottish Area Meetings of the Society. The Area Meeting is the basic business unit in the Society, dealing with membership, marriages, pastoral care and property. The General Meeting normally meets four times each year in different parts of Scotland, but since April 2020 has been meeting using video-conferencing because of the covid pandemic.

## 2. The Objectives of the General Meeting

The General Meeting has national responsibilities on behalf of Britain Yearly Meeting to represent and advance the life and witness of Quakers in Scotland. The General Meeting shares the basic aims of the Society as a church, promoting its spiritual insights and looking after the interests and welfare of its members. It provides both a policy-making forum for the Society in Scotland and a focus for the consideration of issues of concern and importance to the Society in Scotland.

The General Meeting represents the Society of Friends in Scotland among the other Churches and other faiths, among Scottish organisations and to the Scottish Government.

## 3. Administration

**Foundation** There is no known founding document. The General Meeting was probably established in the latter part of the 17<sup>th</sup> century when the Society was first organised, after its beginning as a popular religious movement under the inspiration of George Fox. Following periods of persecution the Society has been recognised as one of the non-conformist churches. Its operation is governed by "*Quaker Faith and Practice*", its Book of Discipline. As described there, the General Meeting is at all times subject to the discipline of Britain Yearly Meeting.

**Governing Document** Following changes to charities legislation in Scotland, a Governing Document was approved by the General Meeting on 10<sup>th</sup> March 2007.

**Office bearers** Those who serve the General Meeting are normally appointed for (renewable) three-year periods. There are four office bearers: Clerk, Assistant Clerk, Treasurer and Assistant Treasurer. The first three, together with the Convenors of the Nominations Committee and the Parliamentary Engagement Working Group, the Newsletter Editor, the Children and Young People representative and several others with specific roles, form the General Meeting Committee which acts as an executive and arrangements committee.

The Nominations Committee brings forward nominations for various posts and the General Meeting makes the appointments. The Parliamentary Engagement Working Group attends to the GM's engagement with political issues, with the main focus being on providing guidance for the work of the Parliamentary Engagement Officer. The Children and Young People

representative coordinates activities involving Children and Young People, and this includes weekends for teenagers and families.

Six trustees, including the General Meeting treasurer *ex officio*, serve the General Meeting. Trustees receive no remuneration. Trustees serve renewable three-year terms and are appointed by the whole General Meeting upon nomination by the Nominations Committee.

**Business Method** The Society regards its meetings for business as being held under the guidance of God. It believes that, when the meeting takes place in a spirit of worship, God's will for the meeting can be discerned without the need for divisive voting. The Clerk presents each item of business to the meeting and, after Friends have been heard, and when it seems likely that the meeting has reached unity, the Clerk presents a draft minute. This may be accepted at once or can be amended until all present can unite with it. The minutes are thus approved by the meeting at which they are made.

#### **4. Financial Review of 2020**

The main income of the General Meeting is contributed by its member Area Meetings through a quota system. Quotas were increased by 60% in 2015 in order to fund our contribution towards the salary and other costs associated with employing the Parliamentary Engagement Officer (Mairi Campbell-Jack). She was employed by Britain Yearly Meeting with General Meeting contributing around 30% of the overall cost. In November she resigned to take up another post. During 2020 steps were taken to refill the post and in October Andrew Tomlinson was appointed. Three quarters of the money from AMs was vired across to 2021 to support the post in that year. Because of the reduced level of activity due to the pandemic 30% of the general quota (£3000 of £10,000) was either returned to AMs or vired across to 2021.

Support for the main work of General Meeting continued to be funded through two grants, of £7598.92 from Britain Yearly Meeting (BYM) towards the tasks laid upon it in Section 5.03 of *Quaker Faith & Practice* and £1500 from the Francis Camfield Trust towards the travelling expenses of General Meeting representatives and Friends attending GM. The latter is particularly appreciated as it enables us to support the engagement of Friends from distant communities in our work and worship.

Expenditure in 2020 was significantly reduced compared with that of the previous two years, partly because of the pandemic and partly because the PEO post was vacant for three quarters of the year.

The funding of the PEO post in 2020 (partly drawn from the extra AM quota and partly funded by the Jenny Auld Legacy) would have been the third year of GM's commitment to supporting the PEO post under an agreement with BYM to continue the post from 2018 to 2020 for a further three years, with BYM contributing and indeed increasing its contribution to the post, thus enabling it to be increased from January 2018 from 2 ½ days per week to 3 ½ days per week. The money allocated by GM (from the Auld Legacy) along with the AM extra quota contributions (as note above) has been vired across to 2021. If, as is hoped by GM, BYM decides to extend the post in 2022, a new funding model for support from Friends in Scotland for this will be decided.

The work of the General Meeting has been ably supported by our part-time Administrative Officer, Sue Proudlove, who took up her post at the beginning of 2020, with a salary paid from the General Meeting's funds.

General Meeting for Scotland does not have a primary role as a grant-making organisation, yet it exists both to support Quaker initiatives and to facilitate Quaker participation in ecumenical and interfaith activities in Scotland. One session of General Meeting in 2016 was devoted to revising our guidelines for making financial contributions to external organisations and to considering how we monitor their work through our participation. Our policy remains to offer support primarily to organisations with which we have some direct involvement via appointed representatives. During the previous year GM decided to add three more organisations which it wished to support that year and in future years.

The actual grants paid out each year are reviewed by members at a General Meeting held in November. Among the grants made during 2020 the largest was £2000 for the Northern Friends Youth Events Trust. This organises an annual summer school for Young Friends from northern Britain. Although the event had to be cancelled as a face-to-face summer school because of the pandemic (and was held very successfully online), it was agreed with the NFYET that they would retain the money and put it towards the event in the next year.

Our printed list of Members and Attenders is produced in alternate years, so one was produced at the beginning of 2019, with the next version produced in early in 2021.

Two funds are currently maintained by the General Meeting treasurer as restricted funds. These are (i) Quaker Link Weekends for teenagers (the funds for this were previously administered by the General Meeting's administrator and held in a separate Bank of Scotland account known as the "QTAA" fund; in January 2020 the funds were transferred to the Coop account to be administered by the GM Treasurer from then on); (ii) A General Meeting Fund for Healing, established when the Christian Fellowship of Healing (Scotland) was wound up during 2012. Grants may be made from this fund to support healing of individuals in the broadest sense. Following a decision by the trustees, recommendations are currently brought forward by the trustees of the John Wigham (Enjoyment) Trust, appointed by South East Scotland Area Meeting. No grant was made during 2020.

There had been a planned overall deficit incurred within the General Fund during 2020, drawing down, as decided in 2017, part of the Auld Legacy. But because of the pandemic and various adjustments noted earlier, there was a surplus.

The General Meeting last reviewed its reserves policy in 2011. It was agreed that, in general, reserves should be equivalent to not less than 6 months expenditure. During the period 2015-2017 there has been a reduction of our reserves, but within the general framework that was agreed in 2014. The financial situation was further reviewed during 2017 at the time that the future of the Parliamentary Engagement project was under consideration following the conclusion of its initial three-year pilot phase, in December 2017. As a result of the independent review, the GM agreed to continue support for the PEO post and the GM Trustees and BYM Trustees entered into a formal agreement for its continuation for three years.

There were several discussions at GM concerning the Auld Legacy, and apart from the commitment to use £12000 of it over three years, as noted above, it was agreed that at future meetings in which there will be a general review of GM priorities, it will be decided how the legacy will be used for special initiatives. This is therefore a designated fund (there being no conditions in the bequest that makes it restricted). No further use of the Legacy occurred in 2020.

## **5. Review of Activities during the year**

We held four business meetings during 2020. The first occurred in Edinburgh in March, but the other three were conducted on ZOOM. Regular business items include reports and discussion concerning a large variety of charitable endeavours within Scotland, especially those with which the General Meeting has a special relationship (for example, through an appointed trustee or other representative).

Most meetings included detailed reflection on a special topic. These covered: (March) consideration of the question: "how can we improve communications amongst ourselves?"; (June) because this was our first experience of conducting GM by ZOOM (with over 70 attending) we focused on essential business, hearing reports etc. ; (September) presentations on 'Climate Justice' by two visiting speakers – one from Christian Aid Scotland and the other from the Pan African Climate Justice Alliance; and (November) an in-depth discussion of what we mean by a 'thriving' meeting and the role of the forthcoming Local Development Worker.

A Quaker teenager link weekend occurred by ZOOM, but the very popular residential Families Weekend had to be cancelled because of the pandemic. Young Friends from

Scotland participated in the annual Summer Shindig but again this was conducted by ZOOM (organised by the Northern Friends Youth Events Trust). An Enquirers Day was arranged and took place by ZOOM in July.

Following the resignation of the Parliamentary Engagement Officer (PEO) at the end of November 2019, the recruitment of a new officer was delayed by the COVID pandemic. During the first 10 months of 2020, the work of the Parliamentary Engagement Working Group (PEWG) was carried out by Grace da Costa, Public Affairs and Advocacy Manager at Friends House, and members of the PEWG themselves.

The main focus of PEWG work has been on the climate emergency and the campaign for a just and green recovery from Covid-19. We have been active in working with two umbrella organisations: Stop Climate Chaos Scotland (SCCS) and Just and Green Recovery led by Friends of the Earth Scotland. Both coalitions have run campaigns targeting the Scottish Government and MSPs.

The Just Transition Commission set up by the Scottish Government published an interim report for consultation and Quakers in Scotland sent in a submission emphasising our concerns based on our Quaker testimonies.

The PEWG contacted all the Scottish political parties and set up meetings to talk about the preparations for their manifestos for the elections in 2021. Each received a document in advance setting out the Quaker basis of our concerns and asking whether they would support these. This was followed up by Zoom meetings with party representatives.

The Scottish Government consulted on its Bill to include the United Nations Convention on the Rights of the Child (UNCRC) and turn it into law. The PEWG worked with the children's coalition organisation Together Scotland on the response but also put in its own response on behalf of Quakers in Scotland making a specific point about military visits to schools.

Towards the end of the year a new PEO, Andrew Tomlinson, was recruited and began work at the beginning of October 2020. He has brought energy, knowledge and a good network of contacts to the role.

Apart from the work of PEWG, GM continued to be actively engaged (albeit under very different and constrained circumstances) with climate change and sustainability issues and encouraged Area Meetings and their members to take appropriate action. In March 2019 GM had joined Stop Climate Chaos Scotland. In September 2019 GM took up its ongoing concern, as noted above, about climate change with a process of discernment on what action it is being led to take on the climate emergency, and a significant time at the meeting was devoted to listening to what Friends are already doing. This discernment is ongoing. Some of the work of Committees was done online or by telephone conferencing (before COVID 19 led to a dramatic rise on energy-saving ZOOM and other online conferencing). We have come to recognise that the use of video conferencing has led to wider participation from Friends, especially those living in remote areas, and that in the future when we will be able to attend meetings face-to-face, the use of blended meetings will be an important element to this, both continuing to enable Friends to attend who would otherwise not do so and contributing to greater sustainability.

Sue Proudlove took over from Marion Sharkey in January 2020 to serve as administrator for General Meeting, being employed for eight hours a week to support the work of office-holders and Scottish Friends generally.

We continued to support representatives on a variety of Scottish bodies including ACTS, the Faiths in Scotland Community Action Fund, Scottish Churches Housing Action, the Northern Friends Youth Events Trust, the Alternatives to Violence Project (Scotland), the Edinburgh Peace and Justice Centre and others, but the amount of engagement has been limited during 2020 because of the pandemic and such engagement has mainly been by ZOOM and other forms of remote communication. Following a decision in 2017 we no longer have one 'representative friend': the role is now shared amongst Friends. Adwoa Bittle was

appointed in November 2019 to be our representative on ACTS (Action of Churches Together in Scotland)/SCF (Scottish Christian Forum) during 2020.

## **6. Future Intentions**

From May 2021, we will have a Local Development Worker in Scotland, employed by Britain Yearly Meeting. She will assist in growing and strengthening our community of Quakers in Scotland.

The main new work anticipated for 2021 is expected to be further development of the General Meeting's work on parliamentary engagement. Our work, currently focussed on the furtherance of economic justice, sustainability and peace in the world, will be continued. To this will be added engagement with community justice issues, through the new Scottish Quaker Community Justice Working Group. Throughout 2021 we will work with others to raise awareness of climate justice issues in preparation for COP26 in Glasgow, in November.

Another significant task before GM will be to determine within the context of a general review of GM's priorities how best to use the balance of the Legacy (nearly £13000).

At the end of 2019, we began a review of our internal and external communications. Guided by the General Meeting Communications Working Group, this work continued throughout 2020. One aspect of our improved communications will be to establish accessible ways for Area Meetings and Local Meetings in Scotland to share what they are doing in the climate emergency and to further our concern for sustainability. Throughout 2020 GM continued to identify work which is being done locally on sustainability and the climate emergency.

In 2021, we anticipate making our meetings more accessible by increased use of 'blended meetings', where some Friends are present in person and others join the meeting remotely.

More generally GM's role continues to be to put together the big picture of what Quakers in Scotland are doing and to let Friends and others know, and to inform, inspire and support them. GM also continues its role in providing an internal forum for sharing and discussing Quaker actions.

## **7. Connected Bodies and Transactions between them**

Apart from the constituent Quaker Meetings and Britain Yearly Meeting, there is no other connected body.

## **8. Approval of Report and authority to Sign**

This Report was approved by the trustees on 21<sup>st</sup> May 2021; it was signed on their behalf by Martin Burnell, clerk to the trustees:

This Report and the Statement of Accounts for 2020 were presented to a General Meeting held by ZOOM in June 2021 and the Clerk of the General Meeting was authorised to sign them.

Signed:

Elizabeth Allen  
Clerk of General Meeting

Date: 12<sup>th</sup> June 2021

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND**

**Scottish Charity Number SC 012281**

**Receipts and Payments Account for the year ended 31st December 2020**

	Notes and foot- notes	2020 General Fund £	2020 Restricted		2020 Totals £	2019 Totals £
			YF Link Weekends £	Fund for Healing £		
<b>RECEIPTS</b>						
Voluntary receipts						
Quotas from constituent Area Meetings	A	14724.39			14724.39	16000.01
Grants received	B	9,098.92			9098.92	8791.95
Donations		1,575.42			1575.42	1779.15
Legacy (Auld)		0.00			0.00	0.00
Trading receipts						
Book of Members and Attenders		0.00			0.00	1587.00
Investment income						
Bank interest (Triodos)		83.94			83.94	136.98
Receipts from Quaker activities						
Teenager & Family Weekends	G	155.00			155.00	2265.00
Enquirers' Day ( Weekend)		25.00			25.00	258.55
<b>TOTAL RECEIPTS</b>		<b>25662.67</b>	<b>0.00</b>	<b>0.00</b>	<b>25662.67</b>	<b>30818.64</b>
<b>PAYMENTS</b>						
Costs of generating funds		0.00			0.00	0.00
Trading items						
Book of Members and Attenders		0.00			0.00	1796.52
Cost of charitable activities						
GM administrator: salary		6,111.12			6111.12	5190.48
GM administrator: office expenses		968.67			968.67	929.11
Grants and subscriptions	C [3]	5,080.00			5080.00	5480.00
Scottish Friend		2,312.98			2312.98	2765.12
GM Meeting expenses		0			0.00	1319.63
GM: support for travel		136.64			136.64	464.41
Committees: PEWG; Nominations	D	275.34			275.34	11030.85
Contribution to PEO salary	D	2500.00			2500.00	0.00
Events for Friends/C&YP						
Teenager & Family Weekends	G	50.00			50.00	2418.07
Enquirers' Weekend		0.00			0.00	260.00
Expenses of representatives	E	260.73			260.73	259.40
Expenses of office holders		0.00			0.00	0.00
Governance costs	F	1,079.70	30.00		1109.70	1882.49
<b>TOTAL PAYMENTS</b>		<b>18775.18</b>	<b>30.00</b>	<b>0.00</b>	<b>18805.18</b>	<b>33796.08</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		<b>6887.49</b>	<b>-30.00</b>	<b>0.00</b>	<b>6857.49</b>	<b>-2977.44</b>
<b>STATEMENT OF BALANCES</b>						
Opening Balance 1st January		33817.27	682.30	1627.42	36126.99	39104.43
Surplus/deficit for the year		6887.49	-30.00	0.00	6857.49	-2977.44
<b>Balance on 31st December</b>		<b>40704.76</b>	<b>652.30</b>	<b>1627.42</b>	<b>42984.48</b>	<b>36126.99</b>
<u>These funds are represented by (31st December):</u>						
Co-op Bank current account, 31st December		12,375.36				4,919.51
Less cheques not yet presented		0.00				0.00
Triodos Bank deposit account, 31st December		30,609.12				30,525.18
Bank of Scotland current account ("QTAA")		0.00				682.30
Less cheque not yet presented		0.00				0.00
<b>Total held in bank accounts</b>		<b>42984.48</b>				<b>36126.99</b>
<b>OTHER ASSETS</b>						
Office equipment	[4]					

**These accounts were signed by the treasurer:**

**(Nigel Dower)**

Nigel Dower (signed)

**They were approved by the trustees on 21 May 2021 and signed by Martin Burnell on their behalf:**

Martin Burnell (signed)

**(Martin Burnell)**

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND**

Scottish Charity Number SC 012281

**Balance Sheet for the year ended 31st December 2020**

	2020 £	2019 £
<b>Current assets</b>		
Debtors	0.00	0.00
Short-term deposits	30,609.12	30,525.18
Cash at bank	12,375.36	5,601.81
<b>Total current assets</b>	42,984.48	36,126.99
<b>Creditors</b>		
Amounts falling due within one year	0.00	0.00
<b>Net current assets</b>	42,984.48	36,126.99
<b>Funds</b>		
<b>Unrestricted funds</b>		
General Fund	40,704.76	33,817.27
<b>Restricted funds</b>		
Young Friends Link Weekends	652.30	682.30
Fund for Healing	1,627.42	1,627.42
Economic Justice	0.00	0.00
<b>TOTAL FUNDS</b>	42,984.48	36,126.99

**Balance sheet signed by the treasurer:**

**(Nigel Dower)**



**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND**

**Scottish Charity Number SC 012281**

**Notes to the accounts for the year ended 31st December 2020**

note		2020	2019
		£	£
<b>RECEIPTS</b>			
A	<u>Quotas</u>		
	East Scotland AM	70% of original quota	1627.45
	North Scotland AM	" plus £592.76 vired to 2021	3161.39
	South East Scotland AM	" plus 1131.22 vired to 2021	6033.18
	West Scotland AM	"	3902.37
	Total	14724.39	16000.01
B	<u>Grants received</u>		
	Camfield Trust	1500.00	1400.00
	Britain Yearly Meeting	7598.92	7391.95
	Total	9098.92	8791.95
<b>PAYMENTS</b>			
C	<u>Grants and subscriptions</u>		
	Northern Friends Youth Events Trust	2000.00	2000.00
	Quaker Service, Ulster	250.00	250.00
	Scottish Churches Housing Action	500.00	500.00
	Scottish Churches Parliamentary Office	100.00	500.00
	Alternatives to Violence Project, Scotland	300.00	300.00
	Faiths in Scotland Community Action Fund	600.00	600.00
	Edinburgh Peace & Justice Centre	300.00	300.00
	Jubilee Scotland	120.00	120.00
	Prisoners' Week Trust	250.00	250.00
	Interfaith Scotland	200.00	200.00
	Interfaith Group on Domestic Abuse	50.00	50.00
	Scottish CND	100.00	100.00
	Stop Climate Chaos	180.00	180.00
	Scottish Peace Network	30.00	30.00
	Together Scotland	100.00	100.00
	Total	5080.00	5480.00
D	<u>GM groups etc.</u>		
	Nominations	111.94	197.80
	Parliamentary liaison	163.40	743.05
	Contribution to salary	1/4 of £6K 3/4 vired to 2021	2500.00
	Total	2775.34	10940.85
E	<u>Expenses of representatives</u>		
	ACTS, MFS, other Friends representing GM at various events	111.75	259.40
	purchase of computer for rep on BoDRC	148.98	
	Total	260.73	259.40
F	<u>Governance costs</u>		
	Trustees' meetings	189.63	708.83
	Treasurers admin	0.00	0.00
	Thirtyoneeight	120.00	0.00
	Annual insurance for GM	590.07	596.91
	Information Commission registration	35.00	35.00
	Examining accounts	100.00	150.00
	Interview expenses (GM Administrator)	0.00	391.75
	Outreach (website)	45.00	90.00
	Total	1079.70	1972.49
G	<u>family weekend/enquirers day:</u>		
	Fees received	see brief notes for expl	25.00
	Bursary help to GM from AMs	deposit	155.00
	Expenses	0.00	50.00
		0.00	326.45
	Income/expenditure	25.00	105.00
		-1.45	-101.72

**FOOTNOTES TO THE ACCOUNTS**

- [1] Scottish Young Friends' Link Weekends was historically funded through money put into a separate account called the Quaker Teenage Activity Account (QTAA). At the end of 2019 it was agreed that this account would be closed and its money transferred to the main GM account. It is shown in these accounts as a Restricted Fund kept for the purpose of funding these weekend activities. There was a charge of £30 for the transfer from the BoS account to the Coop main account.
- [2] The charity "Christian Fellowship of Healing (Scotland)" was wound up in 2012 and its assets were distributed among the churches that had contributed to its establishment. General Meeting for Scotland accepted a share in November 2012, setting up a restricted "General Meeting Fund for Healing" for making grants in this area. None were made in 2020.
- [3] At its meeting in November 2018 GM approved a list of grants and subscriptions, to which were added by later decision of GM three more: Stop Climate Chaos, Scottish Peace Network and Together Scotland.
- [4] A computer costing £827 was purchased in 2012; this is shown formally in this note to the accounts, but the purchase cost was written off in the Statement of Accounts for 2012. No further equipment has been purchased.

## General Meeting for Scotland

### Accounts for the year ended 31st December 2020

#### Brief explanations (not being part of the accounts)

##### GENERAL NOTE

These accounts show the income received and the expenditure incurred during the twelve months, without correction for debts, credits, money paid in advance etc. at the end of the year.

These accounts however reflect a very unusual year because of the pandemic as many of GM's activities ceased from the middle of March onwards. Expenditure was significantly less than what was budgeted for, though sources of income remained at a higher level. Two factors are most important in indicating the real state of the GM's finances.

a) The regular quota from AMs of £10,000 was clearly going to be significantly underspent, so trustees decided in October to return 30% of this to Area Meetings; for two AMs no money was actually returned and their portion of that 30% is indicated as transferred or vired across to 2021 (£1723.98). This means they will need to contribute less in 2021.

b) AMs made a contribution of £6000 towards the funding of the PEO post which GM had planned to add to £4000 drawn from the Jenny Auld legacy. However because of the pandemic this post was not filled until the autumn so only £2,500 was actually transferred to BYM in the autumn. The remaining £7500 was vired across to 2021 to cover most of the funding of the post in that year.

So in reality if these monies are regarded as transferred to 2021, then instead of a surplus of £6857.49, we have a deficit of £2366.49. This is still significantly less than the budgeted deficit of £4000.

##### RECEIPTS

There were three main categories of receipts: grants from BYM and the Camfield Trust; AM Quota contributions, and extra contributions from Friends in two AMs.

##### PAYMENTS

###### Book of Members and Attenders

The printed edition of the Book of Members and Attenders was distributed to Scottish Friends in late spring of 2019; it is produced every other year.

###### Grants and subscriptions

These are agreed by General Meeting in session each year, at its November meeting. However three new ones were added in 2019 to become regular contributions. During 2020 GM started an annual subscription to Together Scotland which is an alliance of Scottish children's charities protecting children (support for our safeguarding measures).

###### GM meetings

There were no costs for the arranging of GMs this year because after the first (no charge) the others took place by ZOOM. There was some financial support for Friends attending GM meetings before lockdown.

###### GM Committees etc.

The Function groups arrangement has been laid down; the three active committees are the Nominations Committee, the Parliamentary Engagement Working Group and the GM Committee itself. Few expenses because of the pandemic: meetings conducted by ZOOM after March 2020. The work of the Parliamentary Engagement Working Group had been significantly higher since the appointment of the Parliamentary Engagement Officer in January 2015, but during most of 2020 it continued the work without a PEO in post. In October Andrew Tomlinson was appointed (see note above). The GM contribution to his salary and other costs is paid directly to Britain Yearly Meeting, and this is shown separately.

##### TEENAGER & FAMILY WEEKENDS & ENQUIRERS DAY

In a normal year there would be three activities that GM would support and subsidise where necessary: the Family weekend which did not take place (though we had to pay £50 deposit not returned) and we received £155 booking which the person making the booking did not ask to be reimbursed), the Link Weekend (which did not take place) and the Enquirers day which took place online by ZOOM (the payment of £25 was for the previous year but the cheque not paid in until 2020).

##### GM FUND FOR HEALING

During 2012-13 GM received certain sums resulting from the winding up of the Scottish Fellowship of Healing. GM trustees passed responsibility for making grants from this fund to the trustees of the John Wigham Trust, appointed by South East Scotland AM. One grant was made from this fund during 2017 (the applicant having been supported through East Scotland AM), but none in 2018, 2019 or 2020.

##### BANKS & BALANCE

The GM current account is held with the Co-operative Bank.

A deposit account was opened with Triodos Bank during 2013. Funds are set aside here to cover new initiatives by General Meeting. A significant part of the Jenny Auld Legacy was transferred to this account in 2018. Young Friends Link Weekends were funded through a separate Bank of Scotland account ("Quaker Teenager Activity Account", or QTAA). However it was agreed that it would be administratively simpler if this account was closed and the money transferred to the main bank account; this was done in January 2020.

The money however remains restricted. For final balance see notes at top.

# RELIGIOUS SOCIETY OF FRIENDS (QUAKERS): GENERAL MEETING FOR SCOTLAND

Scottish Charity Number SC 012281

## Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ending 31<sup>st</sup> December 2020.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page\*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:** Gordon Mckay (signed)

**Date:** 16<sup>th</sup> April 2021

**Name:** GORDON MCKAY

**Relevant professional qualification(s) or body (if any):**

**Address:** 90, Hammerfield Avenue, Aberdeen, AB10 7FE.

*\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.*